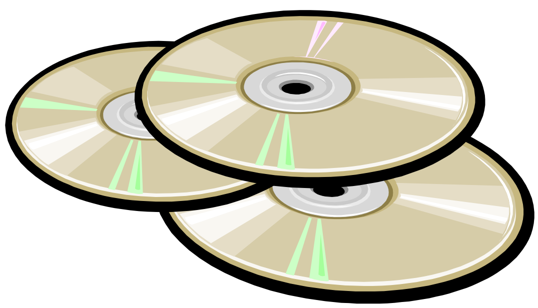
2011 Specifications for Electronic Submission of 1099G, 1099M, 1099R and W2G Tax Information on CD

KENTUCKY FINANCE & ADMINISTRATION CABINET

DEPARTMENT OF REVENUE



The Kentucky DOR follows the federal specifications for 2011 reporting.

Refer to these specifications for DOR's Record requirements, including state defined fields in the B Record.

1099 and W2G electronic submissions to DOR are only accepted on CD.

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KENTUCKY DEPARTMENT OF REVENUE (DOR)
SPECIFICATIONS FOR ELECTRONIC SUBMISSION OF 1099 AND W2G
TAX INFORMATION ON CD FOR TAX YEAR 2011, DUE JANUARY 31, 2012

OVERVIEW

This booklet contains the specifications and instructions for reporting *2011* and prior year 1099 and W2G information for submission to DOR on CD. DOR will use the federal specifications with state defined fields in the B Record.

ACCEPTABLE ELECTRONIC MEDIA

The Kentucky DOR accepts electronic 1099 and W2G information on CD only.

FILING REQUIREMENTS

Form 1099 is only required to be filed with DOR when Kentucky tax is withheld.

Every person making a payment of gambling winnings in Kentucky that is subject to federal tax withholding shall deduct and withhold from the payment Kentucky income tax. The gambling winnings and KY tax withheld is required to be reported to DOR using Form W2G.

TIPS TO REMEMBER

- **The "B Record" contains state defined fields that are mandatory for KY DOR reporting.**
- **Electronic reporting of 1099 and W2G information is only accepted on CD.**
- Always **identify yourself and your company with an <u>external</u> label** on the CD.
- **Include only payee records pertinent to Kentucky** in your electronic file.
- Always use the correct **Kentucky Withholding Account Number (6 digits)** in the appropriate fields.
- **A Transmitter Report, 42A806, must be included with CD submissions.**

CD SUBMISSIONS MAILING ADDRESS

Kentucky Department of Revenue
Electronic Media Processing
501 High Street, Station 57
Frankfort, KY 40601

Please include TRANSMITTER REPORT 42A806 with each CD submission.

FILING DEADLINE

1099 and W2G electronic files should be submitted to the Kentucky Department of Revenue by the last day of January each year. If this day falls on a holiday or weekend, the filing deadline is extended to the next business day.

FILING EXTENSIONS

Requests for extension to file electronic 1099 and W2G information should be made prior to the due date. Written request should be addressed to:

Kentucky Department of Revenue
Withholding Tax Branch
P.O. Box 181, Station 57
Frankfort, KY 40602

FILE FORMAT

REQUIRED RECORDS:

T – Transmitter Record
A – Payer Record
B – Payee Record
C – Summary of B Records
F – Final Record

Each Record must be a fixed length of 750 positions.

For all fields marked "Required" the transmitter must provide the information described under Description and Remarks.

For those fields not marked "Required", the transmitter must allow for the field but may be instructed to enter blanks or zeros in the indicated field positions.

The Kentucky Department of Revenue DOES NOT participate in the Combined Federal/State Filing Program. The "K" RECORD IS NOT REQUIRED FOR KENTUCKY REPORTING.

All alpha characters enter must be in upper-case, except e-mail addresses which may be case sensitive.

Do not use punctuation in the name and address fields.

T - TRANSMITTER RECORD:

- Must be the first record on each file and is followed by a Payer "A" Record.
- Identifies the entity transmitting the electronic file.
- Identifies the entity to be contacted by DOR.

Record Name: Transmitter "T" Record

Field Position	**Field Title**	**Length**	**Description and Remarks**
1	Record Type	1	**Required.** Enter "T"
2-5	Payment Year	4	**Required.** Enter *"2011".* If reporting prior year data report the year which applies (2010, 2009, etc.).
6	Prior year Data Indicator	1	**Required.** Enter "P" **only** if reporting prior year data; otherwise, enter blank. Do not enter a "P" if tax year is *2011.*

Record Name: Transmitter "T" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
7-15	Transmitter's TIN	9	**Required.** Enter the transmitter's nine-digit Taxpayer Identification Number (TIN).
16-20	Transmitter Control Code	5	**Required.** Enter the five-character alpha/numeric Transmitter Control Code (TCC) assigned by IRS/IRB. A TCC must be obtained to file data with this program.
21-27	Blank	7	Enter blanks.
28	Test File Indicator	1	**Required for test files only.** Enter a "T" if this is a test file; otherwise, enter a blank.
29	Foreign Entity Indicator	1	Enter a "1" (one) if the transmitter is a foreign entity. If the transmitter is not a foreign entity, enter a blank.
30-69	Transmitter Name	40	**Required.** Enter the name of the transmitter in the manner in which it is used in normal business. Left-justify and fill unused positions with blanks.
70-109	Transmitter Name (Continuation)	40	**Required.** Enter any additional information that may be part of the name. Left-justify information and fill unused positions with blanks.
110-149	Company Name	40	**Required.** Enter the name of the company associated with the address where correspondence should be sent.
150-189	Company Name (Continuation)	40	Enter any additional information that may be part of the name of the company where correspondence should be sent.
190-229	Company Mailing Address	40	**Required.** Enter the mailing address where correspondence should be sent.
230-269	Company City	40	**Required.** Enter the city, town, or post office where Correspondence should be sent.
270-271	Company State	2	**Required.** Enter the valid U.S. Postal Service state abbreviation.
272-280	Company ZIP Code	9	**Required.** Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Services. If only the first Five-digits are known, left-justify information and fill Unused positions with blanks.
281-295	Blank	15	Enter Blanks.
296-303	Total Number of Payees	8	**Enter the total number of Payee "B" Records reported in the file.** Right-justify information and fill Unused positions with zeros.

Record Name: Transmitter "T" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
304-343	Contact Name	40	**Required.** Enter the name of the person to be contacted if IRS/IRB encounters problems with the file.
344-358	Contact Telephone Number & Extension	15	**Required.** Enter the telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left-justify information and fill unused positions with blanks.
359-408	Contact E-mail	50	**Required if available.** Enter the e-mail address of the person to contact regarding electronic files. Left-justify information. If no e-mail address is available, enter blanks.
409-499	Blank	91	Enter blanks.
500-507	Record Sequence Number	8	**Required.** Enter the number of the record as it appears within your file. The record sequence Number for the "T" Record will always be "1" (one), Since it is the first record on your file and you can have only one "T" Record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, i.e. 2, 3, 4, etc. Right-justify numbers with leading zeros in the filed. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002", the first "B" Record, "00000003", the second "B" Record, "00000004" and so on until you reach the final record of the file, the "F" Record.
508-517	Blank	10	Enter Blanks.
518	Vendor Indicator	1	**Required.** Enter the appropriate code from the table Below to indicate if your software was provided by a vendor or produced in-house. **Indicator** — **Usage** V — Your software was purchased from a vendor or other source. I — Your software was produced by in-house programmers.

Note: In-house programmer is defined as an employee or a hired contract programmer. If your software is produced in-house, the following Vendor information fields are not required.

519-558	Vendor Name	40	**Required.** Enter the name of the company from whom you purchased your software.

Record Name: Transmitter "T" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
559-598	Vendor Mailing Address	40	**Required.** Enter the mailing address.

For U.S. addresses, the vendor city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively. **Filers must adhere to the correct format for the payer city, state, and ZIP Code. For foreign addresses,** filer may use the payer city, state, and ZIP Code as a continuous 51-position filed. Enter information in the following order: city, province or state, postal code, and the name of the country.

599-638	Vendor City	40	**Required.** Enter the city, town, or post office.
639-640	Vendor ZIP Code	9	**Required.** Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first Five-digits are known, left-justify information and fill Unused positions with blanks.
650-689	Vendor Contact Name	40	**Required.** Enter the name of the person who can be contacted concerning any software questions.
690-704	Vendor Contact Telephone Number & Extension	15	**Required.** Enter the telephone number of the person to contact concerning software questions. Omit hyphens. If no extension is available, left-justify Information and fill unused positions with blanks.
705-739	Blank	35	Enter Blanks.
740	Vendor Foreign Entity Indicator	1	Enter a "1" (one) if the vendor is a foreign entity. Otherwise, enter a blank.
741-748	Blank	8	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed characters (CR/LF).

A – PAYER RECORD

- Must be the second record on the file and is followed by a Payee "B" Record.
- Identifies the person making payments.
- A transmitter may include Payee "B" Records for more than one payer in a file. However, **each group** of "B" Records must be preceded by an "A" Record and followed by an End of Payer "C" Record.
- A single file may contain different types of returns but the types of returns **must not** be intermingled. A separate "A" Record is required for each payer and each type of return being reported.

		Record Name: Payer "A" Record	
Field Position	**Field Title**	**Length**	**Description and Remarks**
1	Record Type	1	**Required.** Enter an "A".
2-5	Payment Year	4	**Required.** Enter "*2011*". If reporting prior year data Report the year which applies (2010, 2009, etc.)
6	Combined Federal/State Filer	1	**Required for the Combined Federal/State Filing Program.** Enter "1" (one) if approved or submitting a Test to participate in the Combined Federal/State Filing Program; otherwise, enter a blank. **Kentucky is <u>not</u> a participant of the Combined Federal/State Filing Program; enter a blank if reporting for Kentucky.**
7-11	Blank	5	Enter blanks.
12-20	Payer's Taxpayer Identification Number (TIN)	9	**Required.** Must be the valid nine-digit Taxpayer Identification Number assigned to the payer. **Do not enter blanks, hyphens, or alpha characters.** All zeros, ones, twos, etc., will have the effect of an incorrect TIN.

Note: For foreign entities that are not required to have a TIN, this field must be blank. However, the Foreign Entity Indicator, position 52 of the "A" Record, must be set to a "1" (one).

21-24	Payer Name Control	4	The Payer Name Control can be obtained only from the mail label on the Package 1096 that is mailed to most payers each December. If a Package 1096 has not been received, you can determine your name control using the following simple rules or you can leave the field blank. For a business, use the first four significant characters of the business name. Dis-regard the word "the" when it is the first word of the name, unless there are only two words in the name. A hyphen (-) and an ampersand (&) are the only

Record Name: Payer "A" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
			acceptable special characters. Names of less than four (4) characters should be left-justified, filling the unused positions with blanks.
25	Last Filing Indicator	1	Enter a "1" (one) if this is the **last year** this payer Name and TIN will file information returns electronically or on paper; otherwise, enter blank.
26-27	***Type of Return***	**2**	**Required.** Enter the appropriate code from the table below. Left-justify, blank fill.

KENTUCKY DOR ONLY ACCEPTS ELECTRONIC FILING OF FORMS 1099G, 1099M, 1099R AND W-2G.

Type of Return	**Code**
1099-G	**F**
1099-MISC	**A**
1099-R	**9**
W-2G	**W**

28-41	Amount Codes	14	**Required.** Enter the appropriate amount codes for the type of return being reported. In most cases, the box numbers on paper information returns correspond with the amount codes used to file electronically. Enter the amount codes in ascending sequence; numeric characters followed by alphas. Left-justify, and fill unused positions with blanks.

Note: A type of return and an amount code must be present in every Payer "A" Record even if no money amounts are being reported. For a detailed explanation of the information to be reported in each amount code, refer to the appropriate paper instructions for each form.

Amount Codes **Form 1099-G**
Certain Government Payments

For Reporting Payments on Form 1099-G:

Amount Code	**Amount Type**
1	Unemployment compensation
2	State or local income tax refunds, credits, or offsets
4	Federal income tax withheld (backup withholding or voluntary Withholding on unemployment compensation or Commodity Credit Corporation Loans, or certain crop disaster payments)
5	Alternative Trade Adjustment Assistance (ATAA) Payments

Record Name: Payer “A” Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
Amount Codes **Form 1099-G (Continued)**			**Amount Code** / **Amount Type** 6 Taxable grants 7 Agriculture payments 9 Market Gain
Amount Codes **Form 1099-MISC** Miscellaneous Income			**For Reporting Payments on Form 1099-MISC:** **Amount Code** / **Amount Type** 1 Rents 2 Royalties 3 Other income 4 Federal income tax withheld (backup withholding or withholding on Indian gaming profits) 5 Fishing boat proceeds 6 Medical and health care payments **7 Nonemployee compensation** 8 Substitute payments in lieu of dividends or interest A Crop insurance proceeds B Excess golden parachute payments C Gross proceeds paid to an attorney in connection with legal services D Section 409A Deferrals E Section 409A Income
Amount Codes **Form 1099-R** Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA’s, Insurance Contracts, etc.			**For Reporting Payments on Form 1099-R:** **Amount Codes** / **Amount Type** 1 Gross distribution 2 Taxable amount 3 Capital gain (included in amount code 2) 4 Federal income tax withheld

Record Name: Payer "A" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
Amount Codes **Form 1099-R (Continued)**			**Amount Codes** / **Amount Type** 5 Employee contributions or insurance premiums 6 Net unrealized appreciation In employer's securities 8 Other 9 Total employee contributions A Traditional IRA/SEP/SIMPLE distribution or Roth conversion
Amount Codes **Form W-2G** Certain Gambling Winnings			**For Reporting Payments on Form W-2G:** **Amount Codes** / **Amount Type** 1 Gross winnings 2 Federal income tax withheld 7 Winnings from identical wagers
42-51	Blank	10	Enter blanks.
52	Foreign Entity Indicator	1	Enter a "1" (one) if the payer is a foreign entity and income is paid by the foreign entity to a U.S. resident. Otherwise, enter a blank.
53-92	First Payer Name Line	40	**Required.** Enter the name of the payer whose TIN appears in positions 12-20 of the "A" Record. Any Extraneous information must be deleted. Left-justify Information, and fill unused positions with blanks. (Filers should not enter a transfer agent's name in this field. Any transfer agent's name should appear in the Second payer name Line Field.)
93-132	Second Payer Name Line	40	If the Transfer (or Paying) Agent Indicator (position 133) contains a "1" (one), this field must contain the name of the transfer (or paying) agent. If the indicator contains a "0" (zero), this field may contain either a continuation of the First Payer Name Line or blanks. Left-justify information and fill unused positions with blanks.

Record Name: Payer "A" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
133	Transfer Agent Indicator	1	**Required.** Identifies the entity in the Second Payer Name Line Field. **<u>Code</u>** — **<u>Meaning</u>** 1 — The entity in the Second Payer Name Line Field is the transfer (or Paying) agent. 0 (zero) — The entity shown is **not** the transfer (or paying) agent (i.e. the Second Payer Name Line Field Contains either a continuation of the First Payer Name Line Field or blanks.
134-173	Payer Shipping Address	40	**Required.** If the Transfer Agent Indicator in position 133 is a "1" (one), enter the shipping address of the transfer (or paying) agent. Otherwise, enter the **actual** shipping address of the payer. The street address should include number, street, apartment or suite number, or PO Box if mail is not delivered to a street address. Left-justify information, and fill unused positions with blanks.
174-213	Payer City	40	**Required.** If the Transfer Agent Indicator in position 133 is a "1" (one), enter the city, town, or post office of the transfer agent. Otherwise, enter the city, town, or post office of the payer. Left-justify information, and fill unused positions with blanks. Do not enter state and ZIP Code information in this Field.
214-215	Payer State	2	**Required.** Enter the valid U.S. Postal Service state abbreviations.
216-224	Payer ZIP Code	9	**Required.** Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first Five-digits are known, left-justify information and fill the unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a "1" (one) in the Foreign Entity Indicator, located in Field Position 52 of the "A" Record.
225-239	Payer's Telephone Number & Extension	15	Enter the payer's telephone number and extension. Omit hyphens. Left-justify information and fill unused positions with blanks.

Record Name: Payer “A” Record

Field Position	Field Title	Length	Description and Remarks
240-499	Blank	260	Enter blanks.
500-507	Record Sequence Number	8	**Required.** Enter the number of the record as it appears within your file. The record sequence Number for the “T” Record will always be “1” (one), since it is the first record on your file and you can have only one “T” Record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, i.e. 2, 3, 4, etc. Right-justify numbers with leading zeros in the field. For example, the “T” Record sequence number would appear as “00000001” in the field, the first “A” Record would be “00000002”, the first “B” Record, “00000003”, the second “B” Record, “00000004” and so on until you reach the final record of the file, the “F” Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

B – PAYEE RECORD:

- Identifies the person receiving the payments.
- Contains the payment information for Kentucky reporting.
- The “B” Record must follow either an “A” Record or a “B” Record.
- A single file may contain “B” Records for multiple Payers but they **must not** be intermingled. A separate “A” Record is required for **each group** of “B” Records reported.
- **Each group** of “B” Records must be proceeded by an “A” Record and followed by an End of Payer “C” Record.

FIELD POSITIONS 1 THROUGH 543 ARE THE SAME FOR ALL RETURN TYPES.

FIELD POSITIONS 544 THROUGH 750 VARY FOR EACH TYPE OF RETURN TO ACCOMMODATE SPECIAL FIELDS ON EACH TYPE OF RETURN.

The filer <u>must</u> allow for all sixteen Payment Amount Fields.

DO NOT use decimal points (.) to indicate dollars and cents. Payment Amount Fields must be all numeric characters.

Kentucky DOR <u>does not</u> accept corrected returns electronically.

The fields for Special Data Entries ARE REQUIRED FOR KENTUCKY REPORTING.

Following the Special Data Entries Field in the “B” Record, payment fields have been allocated for State Income Tax Withheld. These fields ARE REQUIRED FOR KENTUCKY REPORTING.

The “Name Control” field requires the first four characters of the payee’s surname to be entered by the filer. If the filer is unable to determine the first four characters of the surname, the Name Control may be left blank. Compliance with the following will facilitate IRS computer programs in identifying the correct name control:

- **The surname of the payee whose TIN (SSN, EIN, ITIN or ATIN) is shown in the “B” Record should always appear first. If however, the records have been developed using the first name first, the filer must leave a blank space between the first and last names.**
- **In the case of multiple payees, the surname of the payee whose TIN is shown in the “B” Record must be present in the First Payee Name Line. Surnames of other payees may be entered in the Second Payee Name Line.**

Record Name: Payee "B" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
1	Record Type	1	**Required.** Enter "B".
2-5	Payment Year	4	**Required.** Enter *"2011"*. If reporting prior year data report the year which applies (2010, 2009, etc.)
6	Corrected Return Indicator	1	**Required for corrections only.** Indicates a corrected return. __Code__ — __Definition__ G — If this is a one-transaction correction or the first of a two transaction correction. C — If this is the second transaction transaction of a two transaction correction. Blank — If this is not a return being submitted to correct information Already processed by IRS.

Kentucky <u>does not</u> accept corrected returns electronically.

7-10	Name Control	4	If determinable, enter the first four characters of the Surname of the person whose TIN is being reported in positions 12-20 of the "B" Record; otherwise, **enter blanks.** This is usually the payee. If the name that corresponds to the TIN is not included in the first or second payee name line and the correct name control is not provided, a backup withholding notice may be generated for the record. Surnames of less than four characters should be left-justified, filling the unused positions with blanks. Special characters and imbedded blanks should be removed. In the case of a business, other than a sole proprietorship, use the first four significant Characters of the business name. Disregard the word "the" when it is the first word of the name, unless there are only two words in the name. A hyphen (-) and an ampersand (&) are the only acceptable special characters. Surname prefixes are considered, e.g., for Van Elm, the name control would be VANE. For a sole proprietorship, use the name of the owner to create the name control and report the owner's

Record Name: Payee "B" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
	Name Control (Continued)		name in positions 248-287, First Payee Name Line.

Note: Imbedded blanks, extraneous words, titles, and special characters (i.e. Mr., Mrs., Dr., period (.), apostrophe (') should be removed from the Payee Name Lines. A hyphen (-) and an ampersand (&) are the only acceptable special characters.

The following examples may be helpful to filers in developing the Name Control:

Name		Name Control
Individuals:		
	Jane **Brow**n	BROW
	John A. **Lee**	LEE*
	James P. **En**, Sr.	EN*
	John **O'Nei**l	ONEI
	Mary **Van B**uren	VANB
	Juan **De Je**sus	DEJE
	Gloria A. **EL-R**oy	EL-R
	Pedro **Torr**es-Lopes**	TORR
Corporations:		
	The **Firs**t National Bank	FIRS
	The Hideaway	THEH
	A & B Café	A&BC
	11th Street Inc	11TH
Sole Proprietor:		
	Mark **Heml**ock DBA The Sunshine Club	HEML
	Mark **D'All**esandro	DALL
Partnership:		
	Robert **Aspe**n And Bess Willow	ASPE
	Harold **FIR**, Bruce Elm, And Joyce Spruce el al Ptr	FIR*
Estate:		
	Frank **Whit**e Estate	WHIT
	Estate of Sheila **Blue**	BLUE
Trust and Fiduciaries:		
	Daisy Corporation Employee Benefit Trust	DAIS
	Trust FBO The **Cher**ryblossom Society	CHER
Exempt Organization:		
	Laboorer's Union, AFL-CIO	LABO
	St. Bernard's Methodist Church Bldg. Fund	STBE

*Name Controls of less than four significant characters must be left-justified and blank filled.

**For Hispanic names, when two last names are shown for an individual, derive the name control from the first last name.

Record Name: Payee "B" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
11	Type of TIN	1	This field is used to identify the Taxpayer Identification Number (TIN) in positions 12-20 as Either an Employer ID Number (EIN), a Social Security Number (SSN), an individual Taxpayer ID Number (ITIN) or an Adoption Taxpayer ID Number (ATIN). Enter the appropriate code from the following table: **Code** – **Type of TIN** – **Type of Account** 1 – EIN – A business, organization, some sole proprietors, or Other entity 2 – SSN – An individual, including Some sole proprietors 2 – ITIN – An individual required to have a taxpayer ID number, but who is not eligible to obtain an SSN 2 – ATIN – An adopted individual prior to the assignment of a SSN Blank – N/A – If the type of TIN is not determinable, enter a blank
12-20	Payee's Taxpayer Identification Number (TIN)	9	**Required.** Enter the nine-digit Taxpayer ID Number of the payee (SSN, ITIN, ATIN, or EIN). If an ID number has been applied for but not received, enter blanks. **Do not enter hyphens or alpha characters.** All zeros, ones, twos, etc., will have the effect of an incorrect TIN. If the TIN is not available, enter blanks.
21-40	Payer's Account Number **For Payee**	20	**Required if submitting more than one information return of the same type for the same payee.** Enter any number assigned by the payer to the payee that can be used by the IRS to distinguish between information returns. This number must be unique for each information return of the same type for the same payee. If a payee has more than one reporting of the same document type, it is vital that each reporting have a unique account number. For example, if a payer has 3 separate pension

Record Name: Payee "B" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
	Payer's Account Number for Payee (Continued)		distributions for the same payee and 3 separate Forms 1099-R are filed, separate unique account numbers are required for the payee. A payee's account number may be given a unique sequencing number, such as 01, 02, or A, B, etc., to differentiate each reported information return. Do not use the payee's TIN since this will not make each record unique. This information is critical when corrections are filed. This number will be provided with the backup withholding notification and may be helpful in identifying the branch or subsidiary reporting the transaction. The account number can be any combination of alpha, numeric or special characters. If fewer than twenty characters are used, filers may Either left or right-justify, filling the remaining positions with blanks.
41-44	Payer's Office Code	4	Enter office code of payer; otherwise, enter blanks. For payers with multiple locations, this field may be used to identify the location of the office submitting the information return. This code will also appear on backup withholding notices.
45-54	Blank	10	Enter blanks.
	Payment Amount Fields (Must be numeric)		**Required. Filers should allow for all payment amounts. For those not used, enter zeros.** Each payment field must contain 12 numeric characters. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. **Do not enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B or 1099-Q.** Positive and negative amounts are indicated by placing a "+" (plus) or "-" (minus) sign in the left-most position of the payment amount field. A negative over punch in the unit's position may be used, instead of a minus sign, to indicate a negative amount. If a plus sign, minus sign, or negative over punch is not used, the number is assumed to be positive. Negative over punch cannot be used in PC created files. Payment amounts must be right-justified and unused positions must be zero filled.

Record Name: Payee “B” Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
55-66	Payment Amount 1	12	The amount reported in this field represents payments for Amount Code 1 in the “A” Record.
67-78	Payment Amount 2	12	The amount reported in this field represents payments for Amount Code 2 in the “A” Record.
79-90	Payment Amount 3	12	The amount reported in this field represents payments for Amount Code 3 in the “A” Record.
91-102	Payment Amount 4	12	The amount reported in this field represents payments for Amount Code 4 in the “A” Record.
103-114	Payment Amount 5	12	The amount reported in this field represents payments for Amount Code 5 in the “A” Record.
115-126	Payment Amount 6	12	The amount reported in this field represents payments for Amount Code 6 in the “A” Record.
127-138	Payment Amount 7	12	The amount reported in the field represents payments for Amount Code 7 in the “A” Record.
139-150	Payment Amount 8	12	The amount reported in this field represents payments for Amount Code 8 in the “A” Record.
151-162	Payment Amount 9	12	The amount reported in this field represents payments for Amount Code 9 in the “A” Record.
163-174	Payment Amount A	12	The amount reported in this field represents payments for Amount Code A in the “A” Record.
175-186	Payment Amount B	12	The amount reported in this field represents payments for Amount Code B in the “A” Record.
187-198	Payment Amount C	12	The amount reported in this field represents payments for Amount Code C in the “A” Record.
199-210	Payment Amount D	12	The amount reported in this field represents payments for Amount Code D in the “A” Record.
211-222	Payment Amount E	12	The amount reported in this field represents payments for Amount Code E in the “A” Record.
223-234	Payment Amount F	12	The amount reported in this field represents payments for Amount Code F in the “A” Record.
235-246	Payment Amount G	12	The amount reported in this field represents payments for Amount Code G in the “A” Record.

Note: Payment Amount Fields, F and G were added in anticipation of expanded reporting requirements on certain information returns. Currently, there are no corresponding Amount Codes in the Payer “A” Record. Filers must allow for these amount fields in their Payee “B” Records and like any unused amount fields they must be zero filled. For those fields not used, enter “0s” (zeros). These statements also apply to the End of Payer “C” record and the State Totals “K” Record (THE K RECORD IS NOT REQUIRED FOR KENTUCKY REPORTING).

Record Name: Payee "B" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
247	Foreign Country Indicator	1	**If the address of the payee is in a foreign country, enter "1" (one) in this field;** otherwise, enter blank. When filers use this indicator, they may use a free format for the payee city, state, and ZIP Code. Enter information in the following order: city, province or state, postal code, and the name of the country. Address information must not appear in the First or Second Payee Name Line.
248-287	First Payee Name Line	40	**Required.** Enter the name of the payee (preferably surname first) whose Taxpayer ID Number (TIN) was provided in positions 12-20 of the Payee "B" Record. Left-justify and fill unused positions with blanks. If More space is required for the name, use the Second Payee Name Line Field. If reporting information for a Sole proprietor, the individual's name must always be present on the First Payee Name Line. The use of The business name is optional in the Second Payee Name Line Field. End the First Payee Name Line with a full word. Extraneous words, titles, and special Characters (i.e. Mr., Mrs., Dr., period, apostrophe) should be removed from the Payee Name Lines. A hyphen (-) and an ampersand (&) are the only acceptable special characters for First and Second Payee Name Lines.
288-327	Second Payee Name Line	40	If there are multiple payees (e.g. partners, joint owners, or spouses), use this field for those names not associated with the TIN provided in positions 12-20 of the "B" Record, or if not enough space was provided in the First Payee Name Line, continue the name in this field. Left-justify information and fill unused positions with blanks. **Do not enter address information.** It is important that filers provide as much payee information to IRS/IRB as possible to identify the payee associated with the TIN. Left-justify and fill unused positions with blanks.
328-367	Blank	40	Enter blanks.
368-407	Payee Mailing Address	40	**Required.** Enter mailing address of payee. Street address should include number, street, apartment or suite number, or PO Box if mail is not delivered to street address. This field **must not** contain any data other than the payee's mailing address.
408-447	Blank	40	Enter blanks.

Record Name: Payee “B” Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
448-487	Payee City	40	**Required.** Enter the city, town, or post office. Left-justify information and fill the unused positions with blanks. Enter APO or FPO if applicable. Do not enter state and ZIP Code information in this field.
488-489	Payee State	2	**Required.** Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE, or AP).
490-498	Payee ZIP Code	9	**Required.** Enter the valid ZIP Code (nine or five-digit) assigned by the U.S. Postal Service. If only the first five-digits are known, left-justify information and fill the unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a “1” (one) in the Foreign Country Indicator, located in position 247 or the “B” Record.
499	Blank	1	Enter blank.
500-507	Record Sequence Number	8	**Required.** Enter the number of the record as it appears within your file. The record sequence for the “T” Record will always be “1” (one), since it is the first record on your file and you can have only one “T” Record in a file. Each record, thereafter, must be incremented by one n ascending numerical sequence, i.e. 2, 3, 4, etc. Right-justify numbers with leading zeros in the field. For example, the “T” Record sequence number would appear as “00000001” in the field, the first “A”Record would be “00000002”, the first “B” Record, “00000003”, the second “B” Record, “00000004” and so on until you reach the final record of the file, the “F” Record.
508-543	Blank	36	Enter blanks.

- **FIELD POSITIONS 544-750 ARE DEFINED BY FORM TYPE**

- **KENTUCKY ONLY ACCEPTS FORMS 1099-G, 1099-M, 1099-R AND W-2G IN THIS ELECTRONIC FORMAT**

	Record Name: Payee "B" Record		FORM 1099-G
Field Position	**Field Title**	**Length**	**Description and Remarks**
544-546	Blank	3	Enter blanks.
547	Trade or Business Indicator	1	Enter "1" (one) to indicate the state or local tax refund, credit, or offset (Amount Code 2) is attributable to income tax that applies exclusively to income from a trade or business. **Indicator** — **Usage** 1 — Income tax refund applies exclusively to a trade or business. Blank — Income tax refund is a general tax refund.
548-551	Tax Year of Refund	4	Enter the tax year for which the refund, credit or offset (Amount Code 2) was issued. **The tax year must reflect the tax year for which the refund was made, not the tax year of Form 1099-G. The tax year must be in the four-position format of YYYY (e.g. 2010).**
Note: This data is not considered prior year data since it is required to be reported in the current tax year. Do NOT enter "P" in filed position 6 of the Transmitter "T" Record.			
552-662	Blank	111	Enter blanks.
663-664	**State Code**	**2**	**REQUIRED. Enter the appropriate two-digit postal numeric State Code. Enter "21" for Kentucky.**
665-684	**State Employer**	**20**	**REQUIRED. Enter the six-digit Kentucky withholding tax account number. Left-justify and fill unused positions with blanks.**
685-722	Special Data Entries	38	This portion of the "B" Record may be used to record Information for local government reporting or for the filer's own purposes. Payers should contact the local revenue departments for filing requirements. If this field is not utilized, **enter blanks**.
723-734	**State Income Tax Withheld**	**12**	**REQUIRED. Enter the state income tax withheld. Right-justify and zero fill any unused positions.**
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS or KY DOR. Right-justify and zero fill any unused positions.
747-748	Combined Federal/State Code	2	Enter blanks. Kentucky DOR is **not** participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

	Record Name: Payee “B” Record		FORM 1099-M
Field Position	**Field Title**	**Length**	**Description and Remarks**
544	Second TIN Notice	1	Enter “2” (two) to indicate notification by IRS twice Within 3 calendar years that the payee provided an Incorrect name and/or TIN combination; otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547	Direct Sales Indicator	1	Enter a “1” (one) to indicate sales of $5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or any other commission base for resale anywhere other than in a permanent retail establishment. Otherwise, enter a blank.
548-662	Blank	115	Enter blanks.
663-664	**State Code**	**2**	**REQUIRED. Enter the appropriate two-digit postal numeric State Code. Enter “21” for Kentucky.**
665-684	**State Employer**	**20**	**REQUIRED. Enter the six-digit Kentucky withholding tax account number. Left-justify and fill unused positions with blanks.**
685-722	Special Data Entries	38	This portion of the “B” Record may be used to record information for local government reporting or for the filer’s own purposes. Payers should contact the local revenue departments for filing requirements. If this field is not utilized, **enter blanks**.
723-734	**State Income Tax Withheld**	**12**	**REQUIRED. Enter the state income tax withheld. Right-justify and zero fill any unused positions.**
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS or KY DOR. Right-justify and zero fill any unused positions.
747-748	Combined Federal/State Code	2	Enter blanks. Kentucky DOR is **not** participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

	Record Name: Payee "B" Record		FORM 1099-R
Field Position	**Field Title**	**Length**	**Description and Remarks**
544	Blank	1	Enter blank.
545-546	Distribution Code	2	**Required.** Enter at least one distribution code from the table below. More than one code may apply. If only one code is necessary, it must be entered in position 545 and position 546 will be blank. When using Code P for an IRA distribution under section 408(d)(4) of the Internal Revenue Code, the filer may also enter Code 1, 2, 4, B or J if applicable. Only three numeric combinations are acceptable, Codes 8 and 1, 8 and 2, and 8 and 4, on one return. These three combinations can be used only if both codes apply to the distribution being reported. If more than one numeric code is applicable to different parts of a distribution, report two separate "B" records. Distribution Codes 3, 5, 6, 9, E, F, N, Q, R, S, and T cannot be used with any other codes. Distribution Code G may be used with Distribution Code 4 only if applicable. **Code** / **Category** 1 Early distribution, no known exception (in most cases, under age 59 ½) 2 Early distribution, exception applies (under age 59 ½) 3 Disability 4 Death 5 Prohibited transaction 6 Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts) 7 Normal distribution 8 Excess contributions plus earnings/excess Deferrals (and/or earnings) taxable in 2011 9 Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection) A May be eligible for 10-year tax option B Designated Roth account distribution D Excess contributions plus earnings/excess deferrals taxable in 2009 E Distribution under Employee Plans Compliance resolution System

Record Name: Payee “B” Record			**FORM 1099-R** (continued)
Field Position	**Field Title**	**Length**	**Description and Remarks**
	Distribution Code (continued)		**Code** **Category** F Charitable gift annuity G Direct rollover and rollover contribution H Direct rollover of distribution from a designated Roth account to a Roth IRA J Early distribution from a Roth IRA. (This code may be used with Code 8 or P). L Loans treated as deemed distributions under section 72(p) N Recharacterized IRA contribution made for *2011* P Excess contributions plus earnings/excess deferrals taxable in *2010* Q Qualified distribution from a Roth IRA. (Distribution from a Roth IRA when the 5-year holding period has been met, and the recipient has reached 59 ½ has died, or is disabled.) R Recharacterized IRA contribution made for *2010* S Early distribution from a SIMPLE IRA in first 2 years, no known exception T Roth IRA distribution, exception applies because participant has reached 59 ½ , died or is disabled, but it is unknown if the 5-year period has been met. U Distribution from ESOP under Section 404(k) W *Changes or payments for purchasing qualified long-term care insurance contracts Under combined arrangements*
547	Taxable Amount Not Determined Indicator	1	Enter 1 (one) only if the taxable amount of the payment entered for Payment Amount Field 1 (Gross distribution) of the “B” Record cannot be computed; Otherwise, enter blank. (If Taxable Amount Not Determined Indicator is used, enter “0s” (zeros) in Payment Amount Field 2 of the Payee “B” Record.) Please make every effort to compute the taxable amount.

	Record Name: Payee “B” Record		**FORM 1099-R** (continued)
Field Position	**Field Title**	**Length**	**Description and Remarks**
548	IRA/SEP/SIMPLE Indicator	1	Enter “1” (one) for a traditional IRA, SEP, or SIMPLE distribution or Roth conversion; otherwise, enter a Blank. (See Note.) If the IRA/SEP/SIMPLE Indicator is Used, enter the amount of the Roth conversion or Distribution in Payment Amount Field A of the Payee “B” Record. **Do not use the indicator for a distribution from a Roth or for an IRA recharacterization.**

Note: For Form 1099-R, generally, report the Roth conversion or total amount distributed from a traditional IRA, SEP, or SIMPLE in Payment Amount Field A (traditional IRA/SEP/SIMPLE distribution or Roth conversion), as well as Payment Amount Filed 1 (Gross Distribution) of the “B” Record. Refer to the *2011* 1099-R and 5498 for exceptions (Box 2a instructions).

549	Total Distribution Indicator	1	Enter a “1” (one) only if the payment shown for Distribution Amount Code 1 is a total distribution that closed out the account; otherwise, enter a blank

Note: A total distribution is one or more distributions within one tax year in which the entire balance of the account is distributed. Any distribution that does not meet this definition is not a total distribution.

550-551	Percentage of Total Distribution	2	Use this field when reporting a total distribution to more than one person, such as when a participant is deceased and a payer distributes to two or more beneficiaries. Therefore, if the percentage is 100, leave this field blank. If the percentage is a fraction, round off to the nearest whole number (for example, 10.4 percent will be 10 percent; 10.5 percent will be 11 percent). Enter the percentage received by the person whose TIN is included in positions 12-20 of the ”B” Record. This field must be right-justified, and unused positions must be zero-filled. If not applicable, enter blanks. Filers are not required to enter this information for any IRA distribution or for direct rollovers.
552-555	First Year of Designated Roth Contribution	4	Enter the first year a designated Roth contribution was in YYYY format. If the date is unavailable, enter blanks.
556-662	Blank	107	Enter blanks.

Record Name: Payee “B” Record			FORM 1099-R (continued)
Field Position	**Field Title**	**Length**	**Description and Remarks**
663-664	**State Code**	**2**	**REQUIRED. Enter the appropriate two-digit postal numeric State Code. Enter “21” for Kentucky.**
665-684	**State Employer**	**20**	**REQUIRED. Enter the six-digit Kentucky withholding tax account number. Left-justify and fill unused positions with blanks.**
685-722	Special Data Entries	38	This portion of the “B” Record may be used to record information for local government reporting or for the filer’s own purposes. Payers should contact the local revenue departments for filing requirements. If this field is not utilized, **enter blanks**.
723-734	**State Income Tax Withheld**	**12**	**REQUIRED. Enter the state income tax withheld. Right-justify and zero fill any unused positions.**
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS or KY DOR. Right-justify and zero fill any unused positions.
747-748	Combined Federal/State Code	2	Enter blanks. Kentucky DOR is **not** participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Record Name: Payee "B" Record			FORM W-2G
Field Position	**Field Title**	**Length**	**Description and Remarks**
544-546	Blank	3	Enter blanks.
547	Type of Wager Code	1	**Required.** Enter the applicable type of wager code from the table below. **<u>Code</u>** **<u>Category</u>** 1 Horse race (or off-track betting of a horse Track nature) 2 Dog race track (or off-track betting of a dog Track nature) 3 Jai-alai 4 State-conducted lottery 5 Keno 6 Bingo 7 Slot machines 8 Poker winnings 9 Any other type of gambling winnings
548-555	Date Won	8	**Required.** Enter the date of the winning transaction in the format YYYYMMDD (e.g. January 5, 2011 would be 20110105). **Do not enter hyphens or slashes.** This is not the date the money was paid, if Paid after the date of the race (or game).
556-570	Transaction	15	**Required.** For state-conducted lotteries, enter the ticket or other identifying number. For keno, bingo, and slot machines, enter the ticket or card number (and color, if applicable) machine serial number, or any other information that will help identify the winning transaction. For all others, enter blanks.
571-575	Race	5	If applicable, enter the race (or game) relating to the Winning ticket; otherwise, enter blanks.
576-580	Cashier	5	If applicable, enter the initials or number of the cashier making the winning payment; otherwise, enter blanks.
581-585	Window	5	If applicable, enter the window number or location of the person paying the winning payment; otherwise, enter blanks.
586-600	First ID	15	For other than state lotteries, enter the first ID Number of the person receiving the winning payment; otherwise, enter blanks.
601-615	Second ID	15	For other than state lotteries, enter the second ID number of the person receiving the winnings; other-wise; enter blanks.

	Record Name: Payee "B" Record		FORM W-2G (continued)
Field Position	**Field Title**	**Length**	**Description and Remarks**
616-662	Blank	47	Enter blanks.
663-664	**State Code**	**2**	**REQUIRED. Enter the appropriate two-digit postal numeric State Code. Enter "21" for Kentucky.**
665-684	**State Employer**	**20**	**REQUIRED. Enter the six-digit Kentucky withholding tax account number. Left-justify and fill unused positions with blanks.**
685-722	Special Data Entries	38	This portion of the "B" Record may be used to record information for local government reporting or for the filer's own purposes. Payers should contact the local revenue departments for filing requirements. If this field is not utilized, **enter blanks**.
723-734	**State Income Tax Withheld**	**12**	**REQUIRED. Enter the state income tax withheld. Right-justify and zero fill any unused positions.**
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS or KY DOR. Right-justify and zero fill any unused positions.
747-748	Blank	2	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

C – SUMMARY OF B RECORDS:

- A “C” Record must follow the last “B” Record for each type of return for each Payer.
- For each “A” Record and group of “B” Records on the file, there must be a corresponding “C” Record.
- The “C” Record consists of the total number of Payees and the totals of the payment amount fields filed for each Payer and/or particular type of return.

Record Name: Summary “C” Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	**Required.** Enter “C”.
2-9	Number of Payees	8	**Required.** Enter the total number of “B” Records covered by the preceding “A” Record. Right-justify Information and fill unused positions with zeros.
10-15	Blank	6	Enter blanks.
16-33 34-51 52-69 70-87 88-105 106-123 124-141 142-159 160-177 178-195 196-213 214-231 232-249 250-267 268-285 286-303	Control Total 1 Control Total 2 Control Total 3 Control Total 4 Control Total 5 Control Total 6 Control Total 7 Control Total 8 Control Total 9 Control Total A Control Total B Control Total C Control Total D Control Total E Control Total F Control Total G	18 18 18 18 18 18 18 18 18 18 18 18 18 18 18 18	**Required.** Accumulate totals of any payment amount fields in the “B” Records into the appropriate control total fields of the “C” Record. **Control totals must be right-justified and unused control total fields zero-filled.** All control total fields are 18 positions in length. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. **Do not enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B or 10990Q.** Positive and negative amounts are indicated by placing a “+” (plus) or “-“ (minus) sign in the left-most position of the payment amount field.
304-499	Blank	196	Enter Blanks.
500-507	Record Sequence Number	8	**Required.** Enter the number of the record as it appears within your file. The record sequence Number for the “T” Record will always be “1” (one), since it is the first record on your file and you can have only one “T” Record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence. i.e. 2, 3, 4, etc. Right-justify numbers with leading zeros in the field. For example, the “T” Record sequence number would appear “00000001” in the field, the first “A” Record would be “00000002”, the first “B” Record,

Record Name: Summary "C" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
	Record Sequence Number (continued)		"00000003", the second "B" Record, "00000004" and so on until you reach the final record of the file, the "F" Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

F – FINAL RECORD

- Is the last record of the file.
- The “F” Record must follow the last “C” Record of the entire file (or last “K” Record, when applicable).
- Provides a summary of the number of Payers/Payees in the entire file.

Record Name: Final “F” Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
1	Record Type	1	**Required.** Enter “F”.
2-9	Total Number of Payers	8	Enter the total number of Payer “A” Records in the entire file. Right-justify information and fill unused positions with zeros.
10-30	Zero	21	Enter zeros.
31-49	Blank	19	Enter blanks.
50-57	Total Number of Payees	8	Enter the total number of Payee “B” Records reported in the file. Right-justify information and fill unused positions with zeros.
58-499	Blank	442	Enter blanks.
500-507	Record Sequence Number	8	**Required.** Enter the number of the record as it appears within your file. The record sequence Number for the “T” Record will always be “1” (one), since it is the first record on your file and you can have only one “T” Record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence. i.e. 2, 3, 4, etc. Right-justify numbers with leading zeros in the field. For example, the “T” Record sequence number would appear as “00000001” in the field, the first “A” Record would be “00000002”, the first “B” Record, “00000003”, the second “B” Record, “00000004” and so on until you reach the final record of the file, the “F” Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.